

**PETITION FOR PROPERTY TAX REFUND**  
**RCW 84.60.050 or 84.69.020**

OF

**File With the County Treasurer**

Petition No.: \_\_\_\_\_

**Claim for refund must be made within three years following payment of taxes.**

The petitioner, \_\_\_\_\_, under the provisions of RCW 84.69.020 or RCW 84.60.050 hereby petitions for a refund of taxes extended upon the tax rolls of Clark County for the year \_\_\_\_\_, with respect to the following described property.

Parcel number or legal description of property: \_\_\_\_\_

**Petitioner alleges the following to be facts:** The assessed value of said property made in the year \_\_\_\_\_, For taxes becoming due in the year \_\_\_\_\_, and the tax extended upon said total valuation were as follows:

	Assessed Value	Tax District	Tax Rate	Tax		Date Paid	Receipt No.	Amount Paid
Real Property					Entire Tax			
Personal Property					First Half			
					Second Half			

**Refund Is Hereby Claimed For the Following Reason:**

**A. Under the Provisions of RCW 84.69.020 (Check appropriate box(es))**

- (1) ☐ Paid more than once; or
- (2) ☐ Paid as a result of manifest error in description; or
- (3) ☐ Paid as a result of a clerical error in extending the tax rolls; or
- (4) ☐ Paid as a result of other clerical errors in listing property; or
- (5) ☐ Paid with respect to improvements which did not exist on assessment date; or
- (6) ☐ Paid under levies or statutes adjudicated to be illegal or unconstitutional; or
- (7) ☐ Paid as a result of mistake, inadvertence, or lack of knowledge by any person exempted from paying real property taxes or a portion thereof pursuant to RCW 84.36.381 through 389; or
- (8) ☐ Paid or overpaid as a result of mistake, inadvertence, or lack of knowledge by either a public official or employee or by any person paying the same or paid as a result of mistake, inadvertence, or lack of knowledge by either a public official or employee, or by any person paying the same with respect to real property in which the person paying the same has no legal interest; or
- (9) ☐ Paid on the basis of an assessed or appraised valuation which was appealed to the county board of equalization and ordered reduced by the board; or
- (10) ☐ Paid on the basis of an assessed or appraised valuation which was appealed to the state board of tax appeals and ordered reduced by the board; **PROVIDED**, that the amount refunded under subsections (9) and (10) shall only be for the difference between the tax paid on the basis of the appealed valuation and the tax payable on the valuation adjusted in accordance with the board's order: or
- (11) ☐ Paid as a state property tax levied upon county assessed property, the assessed value of which has been established by the state board of tax appeals for the year of such levy: **PROVIDED, HOWEVER**, that the amount refunded shall only be for the difference between the state property tax paid and the amount of state property tax which would, when added to all other property taxes within the one percent limitation of Article VII, section 2 (Amendment 59) of the state constitution, equal one percent of the assessed value established by the board; or
- (12) ☐ Paid on the basis of an assess valuation which was adjudicated to be unlawful or excessive: **PROVIDED**, that the amount refunded shall be for the difference between the amount of tax which was paid on the basis of the valuation adjudged unlawful or excessive and the amount of tax payable on the basis of the assessed valuation determined as a result of the proceeding.
- (13) ☐ Paid on property acquired under RCW 84.60.060, and canceled under RCW 84.60.05(2).
- (14) ☐ Paid on the basis of an assessed valuation that was reduced under RCW 84.48.065.

**B. Under the Provision of RCW 84.60.050**

Pro rata refund due on taxes previously paid on real property which was subsequently acquired by or placed under immediate possession and use of State of Washington, and county or any municipal corporation.

Said tax should be reduced from.....\$\_\_\_\_\_ to \$\_\_\_\_\_.

Refund should be made to taxpayer for.....\$\_\_\_\_\_ plus interest (RCW 84.69.100).

Explain briefly the reason for the refund claim:

- ☐ Add Senior/Disabled Persons Exemption Status.  
☐ Reinstate Senior/Disabled Person Exemption Status.  
☐ Change in Senior/Disabled Persons Exemption Status.

#### STATEMENT BY TAXPAYER

I hereby state that the contents of the foregoing petition are true and correct to the best of my knowledge and belief, and request that the said tax be refunded in conformity with this petition.

Date

Signature of Taxpayer or Agent

Title

**PLEASE FILL OUT THIS**

**SECTION ONLY**

Address \_\_\_\_\_

City, State, Zip \_\_\_\_\_, \_\_\_\_\_

#### DETERMINATION BY COUNTY ASSESSOR

After due consideration of the facts contained in the taxpayer's signed petition, knowing them to be true and accurate, I have determined that the request for refund be:

☐ **Approved** and the County Treasurer is authorized to make a refund.

☐ **Denied** because the claim does not qualify under RCW 84.69.020 or RCW 84.60.050 for the following reason:

No Tax = \_\_\_\_\_

Levy = \_\_\_\_\_

Taxable = \_\_\_\_\_

Date

County Assessor

#### CERTIFICATION BY COUNTY TREASURER

After due consideration of the facts contained in the taxpayers signed petition and the decision of the County Assessor, I have determined that the request for refund be:

☐ **Approved** and I am refunding the following amount, \$\_\_\_\_\_, plus applicable interest at the amount specified in RCW 84.69.100 from the date of collection of the portion refundable.

☐ **Denied** because the claim does not qualify under RCW 84.69.020 or RCW 84.60.050 for the following reason:

Date

County Treasurer